



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name: County:
Population: Equalized Assessed Valuation: Unit Code:
Appropriation or Budget: Accounting Method:
Employees: Full Time: Part Time: Salaries Paid:
Data Category: Fiscal Year End:
Data Range:

Blended Component Units Included:

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	<input type="text" value="\$9,704,993"/>	<input type="text" value="\$10,430,585"/>	<input type="text" value="\$5,744,635"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$145"/>	<input type="text" value="\$221"/>	<input type="text" value="\$198"/>
Revenue Collected During FY 00:	<input type="text" value="\$19,756,856"/>	<input type="text" value="\$16,587,883"/>	<input type="text" value="\$8,967,787"/>
Expenditures During FY 00:	<input type="text" value="\$17,558,130"/>	<input type="text" value="\$15,177,245"/>	<input type="text" value="\$7,896,573"/>
Per Capita Revenue:	<input type="text" value="\$295"/>	<input type="text" value="\$329"/>	<input type="text" value="\$316"/>
Per Capita Expenditures:	<input type="text" value="\$262"/>	<input type="text" value="\$303"/>	<input type="text" value="\$298"/>
Revenues over (under) Expenditures:	<input type="text" value="\$2,198,726"/>	<input type="text" value="\$1,410,638"/>	<input type="text" value="\$675,474"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="64.88%"/>	<input type="text" value="81.41%"/>	<input type="text" value="74.13%"/>
Ending Fund Balance for FY 00:	<input type="text" value="\$11,391,866"/>	<input type="text" value="\$11,837,774"/>	<input type="text" value="\$6,458,765"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$170"/>	<input type="text" value="\$246"/>	<input type="text" value="\$218"/>
Total Reserved Funds:	<input type="text" value="\$496,289"/>	<input type="text" value="\$1,381,954"/>	<input type="text" value="\$78,602"/>

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	<input type="text" value="\$6,545,000"/>	<input type="text" value="\$5,622,942"/>	<input type="text" value="\$785,000"/>
Per Capita Debt:	<input type="text" value="\$98"/>	<input type="text" value="\$70"/>	<input type="text" value="\$30"/>
General Obligation Debt over EAV:	<input type="text" value="1.04%"/>	<input type="text" value="41.33%"/>	<input type="text" value="0.00%"/>

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$572,904"/>	<input type="text" value="\$"/>
Per Capita Beginning Retained Earnings for FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$16"/>	<input type="text" value="\$"/>
Revenue Collected During FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$1,562,958"/>	<input type="text" value="\$"/>
Expenditures During FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$1,789,167"/>	<input type="text" value="\$"/>
Per Capita Revenue:	<input type="text" value="\$"/>	<input type="text" value="\$33"/>	<input type="text" value="\$"/>
Per Capita Expenditures:	<input type="text" value="\$"/>	<input type="text" value="\$35"/>	<input type="text" value="\$"/>
Operating Income (loss):	<input type="text" value="\$"/>	<input type="text" value="-\$226,210"/>	<input type="text" value="\$"/>
Ratio of Retained Earnings to Expenditures:	<input type="text" value="0.00%"/>	<input type="text" value="89.86%"/>	<input type="text" value="0.00%"/>
Ending Retained Earnings for FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$693,321"/>	<input type="text" value="\$"/>
Per Capita Ending Retained Earnings:	<input type="text" value="\$"/>	<input type="text" value="\$17"/>	<input type="text" value="\$"/>



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Alexander County			County:	ALEXANDER		
Population:	10,626	Equalized Assessed Valuation:	\$40,515,905	Unit Code:	002/000/00		
Appropriation or Budget:	\$5,094,219		Accounting Method:	Cash With Assets			
Employees:	Full Time:	59	Part Time:	17	Salaries Paid:	\$996,957	
Data Category:	COUNTIES				Fiscal Year End:	11/30/00	
Data Range:	Population Between 10,000 and 275,000						

Blended Component Units Included:

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$2,801,514	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$264	\$221	\$198
Revenue Collected During FY 00:	\$5,397,346	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$5,016,904	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$508	\$329	\$316
Per Capita Expenditures:	\$472	\$303	\$298
Revenues over (under) Expenditures:	\$380,442	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	63.42%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$3,181,956	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$299	\$246	\$218
Total Reserved Funds:	\$	\$1,381,954	\$78,602

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$67,554	\$5,622,942	\$785,000
Per Capita Debt:	\$6	\$70	\$30
General Obligation Debt over EAV:	0.00%	41.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	\$	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$	\$16	\$
Revenue Collected During FY 00:	\$	\$1,562,958	\$
Expenditures During FY 00:	\$	\$1,789,167	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	0.00%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$	\$693,321	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name: County:
Population: Equalized Assessed Valuation: Unit Code:
Appropriation or Budget: Accounting Method:
Employees: Full Time: Part Time: Salaries Paid:
Data Category: Fiscal Year End:
Data Range:

Blended Component Units Included:

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	<input type="text" value="\$3,109,231"/>	<input type="text" value="\$10,430,585"/>	<input type="text" value="\$5,744,635"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$176"/>	<input type="text" value="\$221"/>	<input type="text" value="\$198"/>
Revenue Collected During FY 00:	<input type="text" value="\$6,500,868"/>	<input type="text" value="\$16,587,883"/>	<input type="text" value="\$8,967,787"/>
Expenditures During FY 00:	<input type="text" value="\$5,967,054"/>	<input type="text" value="\$15,177,245"/>	<input type="text" value="\$7,896,573"/>
Per Capita Revenue:	<input type="text" value="\$369"/>	<input type="text" value="\$329"/>	<input type="text" value="\$316"/>
Per Capita Expenditures:	<input type="text" value="\$338"/>	<input type="text" value="\$303"/>	<input type="text" value="\$298"/>
Revenues over (under) Expenditures:	<input type="text" value="\$533,814"/>	<input type="text" value="\$1,410,638"/>	<input type="text" value="\$675,474"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="61.05%"/>	<input type="text" value="81.41%"/>	<input type="text" value="74.13%"/>
Ending Fund Balance for FY 00:	<input type="text" value="\$3,643,045"/>	<input type="text" value="\$11,837,774"/>	<input type="text" value="\$6,458,765"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$207"/>	<input type="text" value="\$246"/>	<input type="text" value="\$218"/>
Total Reserved Funds:	<input type="text" value="\$90,000"/>	<input type="text" value="\$1,381,954"/>	<input type="text" value="\$78,602"/>

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	<input type="text" value="\$2,323,976"/>	<input type="text" value="\$5,622,942"/>	<input type="text" value="\$785,000"/>
Per Capita Debt:	<input type="text" value="\$132"/>	<input type="text" value="\$70"/>	<input type="text" value="\$30"/>
General Obligation Debt over EAV:	<input type="text" value="1.64%"/>	<input type="text" value="41.33%"/>	<input type="text" value="0.00%"/>

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$572,904"/>	<input type="text" value="\$"/>
Per Capita Beginning Retained Earnings for FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$16"/>	<input type="text" value="\$"/>
Revenue Collected During FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$1,562,958"/>	<input type="text" value="\$"/>
Expenditures During FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$1,789,167"/>	<input type="text" value="\$"/>
Per Capita Revenue:	<input type="text" value="\$"/>	<input type="text" value="\$33"/>	<input type="text" value="\$"/>
Per Capita Expenditures:	<input type="text" value="\$"/>	<input type="text" value="\$35"/>	<input type="text" value="\$"/>
Operating Income (loss):	<input type="text" value="\$"/>	<input type="text" value="-\$226,210"/>	<input type="text" value="\$"/>
Ratio of Retained Earnings to Expenditures:	<input type="text" value="0.00%"/>	<input type="text" value="89.86%"/>	<input type="text" value="0.00%"/>
Ending Retained Earnings for FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$693,321"/>	<input type="text" value="\$"/>
Per Capita Ending Retained Earnings:	<input type="text" value="\$"/>	<input type="text" value="\$17"/>	<input type="text" value="\$"/>



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Boone County		County:	BOONE
Population:	30,800	Equalized Assessed Valuation:	\$596,655,476	Unit Code: 004/000/00
Appropriation or Budget:	\$11,817,460	Accounting Method:	Modified Accrual	
Employees:	Full Time: 296	Part Time:	Salaries Paid:	\$6,989,000
Data Category:	COUNTIES		Fiscal Year End:	11/30/00
Data Range:	Population Between 10,000 and 275,000			

Blended Component Units Included:

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$12,159,246	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$395	\$221	\$198
Revenue Collected During FY 00:	\$13,893,797	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$12,297,057	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$451	\$329	\$316
Per Capita Expenditures:	\$399	\$303	\$298
Revenues over (under) Expenditures:	\$1,596,740	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	108.94%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$13,396,787	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$435	\$246	\$218
Total Reserved Funds:	\$	\$1,381,954	\$78,602

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$9,300,000	\$5,622,942	\$785,000
Per Capita Debt:	\$302	\$70	\$30
General Obligation Debt over EAV:	1.56%	41.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	-\$543,493	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	-\$18	\$16	\$
Revenue Collected During FY 00:	\$174,984	\$1,562,958	\$
Expenditures During FY 00:	\$305,266	\$1,789,167	\$
Per Capita Revenue:	\$6	\$33	\$
Per Capita Expenditures:	\$10	\$35	\$
Operating Income (loss):	-\$130,282	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	-187.51%	89.86%	0.00%
Ending Retained Earnings for FY 00:	-\$572,403	\$693,321	\$
Per Capita Ending Retained Earnings:	-\$19	\$17	\$



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Brown County				County:	BROWN			
Population:	6,950		Equalized Assessed Valuation:	\$51,251,260		Unit Code:	005/000/00		
Appropriation or Budget:	\$3,530,676			Accounting Method:	Cash With Assets				
Employees:	Full Time:	61		Part Time:	58		Salaries Paid:	\$1,016,800	
Data Category:	COUNTIES						Fiscal Year End:	11/30/00	
Data Range:	Population Between 0 and 10,000								

Blended Component Units Included:

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$2,724,222	\$2,107,235	\$2,108,273
Per Capita Beginning Fund Balance:	\$392	\$348	\$299
Revenue Collected During FY 00:	\$3,593,200	\$2,975,770	\$2,471,833
Expenditures During FY 00:	\$3,538,077	\$2,866,522	\$2,390,052
Per Capita Revenue:	\$517	\$485	\$418
Per Capita Expenditures:	\$509	\$464	\$386
Revenues over (under) Expenditures:	\$55,123	\$109,249	\$111,872
Ratio of Fund Balance to Expenditures:	80.03%	83.43%	80.03%
Ending Fund Balance for FY 00:	\$2,831,659	\$2,294,883	\$2,345,185
Per Capita Ending Fund Balance:	\$407	\$379	\$302
Total Reserved Funds:	\$	\$221,352	\$

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$60,767	\$193,241	\$1,641
Per Capita Debt:	\$9	\$26	\$
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	\$	\$125,461	\$
Per Capita Beginning Retained Earnings for FY 00:	\$	\$24	\$
Revenue Collected During FY 00:	\$	\$124,890	\$
Expenditures During FY 00:	\$	\$124,593	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	\$297	\$
Ratio of Retained Earnings to Expenditures:	0.00%	36.09%	0.00%
Ending Retained Earnings for FY 00:	\$	\$125,759	\$
Per Capita Ending Retained Earnings:	\$	\$24	\$



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Bureau County	County:	BUREAU
Population:	35,688	Equalized Assessed Valuation:	\$447,430,320
Unit Code:	006/000/00		
Appropriation or Budget:	\$14,585,185	Accounting Method:	Modified Accrual
Employees:	Full Time: 247	Part Time:	94
Salaries Paid:	\$4,669,764		
Data Category:	COUNTIES	Fiscal Year End:	11/30/00
Data Range:	Population Between 10,000 and 275,000		

Blended Component Units Included:

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$5,952,031	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$167	\$221	\$198
Revenue Collected During FY 00:	\$8,725,196	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$7,927,898	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$244	\$329	\$316
Per Capita Expenditures:	\$222	\$303	\$298
Revenues over (under) Expenditures:	\$797,298	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	82.22%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$6,518,609	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$183	\$246	\$218
Total Reserved Funds:	\$	\$1,381,954	\$78,602

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$79,623	\$5,622,942	\$785,000
Per Capita Debt:	\$2	\$70	\$30
General Obligation Debt over EAV:	0.00%	41.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	-\$2,685,546	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	-\$75	\$16	\$
Revenue Collected During FY 00:	\$2,728,154	\$1,562,958	\$
Expenditures During FY 00:	\$3,356,040	\$1,789,167	\$
Per Capita Revenue:	\$76	\$33	\$
Per Capita Expenditures:	\$94	\$35	\$
Operating Income (loss):	-\$627,886	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	-89.40%	89.86%	0.00%
Ending Retained Earnings for FY 00:	-\$3,000,385	\$693,321	\$
Per Capita Ending Retained Earnings:	-\$84	\$17	\$



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Calhoun County	County:	CALHOUN		
Population:	3,352	Equalized Assessed Valuation:	\$44,806,623	Unit Code:	007/000/00
Appropriation or Budget:	\$5,333,527	Accounting Method:	Cash With Assets		
Employees:	Full Time: 49	Part Time: 10	Salaries Paid:	\$1,348,041	
Data Category:	COUNTIES	Fiscal Year End:	8/30/00		
Data Range:	Population Between 0 and 10,000	Blended Component Units Included:	1		

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 00:	\$2,604,157	\$2,107,235	\$2,108,273
Per Capita Beginning Fund Balance:	\$777	\$348	\$299
Revenue Collected During FY 00:	\$3,642,922	\$2,975,770	\$2,471,833
Expenditures During FY 00:	\$3,396,603	\$2,866,522	\$2,390,052
Per Capita Revenue:	\$1,087	\$485	\$418
Per Capita Expenditures:	\$1,013	\$464	\$386
Revenues over (under) Expenditures:	\$246,319	\$109,249	\$111,872
Ratio of Fund Balance to Expenditures:	83.64%	83.43%	80.03%
Ending Fund Balance for FY 00:	\$2,841,058	\$2,294,883	\$2,345,185
Per Capita Ending Fund Balance:	\$848	\$379	\$302
Total Reserved Funds:	\$	\$221,352	\$

Debt

	Amounts	Averages	Medians
Outstanding Debt for FY 00:	\$2,503	\$193,241	\$1,641
Per Capita Debt:	\$1	\$26	\$
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	Amounts	Averages	Medians
Beginning Retained Earnings for FY 00:	\$150,393	\$125,461	\$
Per Capita Beginning Retained Earnings for FY 00:	\$45	\$24	\$
Revenue Collected During FY 00:	\$52,628	\$124,890	\$
Expenditures During FY 00:	\$42,685	\$124,593	\$
Per Capita Revenue:	\$16	\$23	\$
Per Capita Expenditures:	\$13	\$22	\$
Operating Income (loss):	\$9,943	\$297	\$
Ratio of Retained Earnings to Expenditures:	375.63%	36.09%	0.00%
Ending Retained Earnings for FY 00:	\$160,336	\$125,759	\$
Per Capita Ending Retained Earnings:	\$48	\$24	\$



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Carroll County			County:	CARROLL
Population:	16,800	Equalized Assessed Valuation:	\$220,222,648	Unit Code:	008/000/00
Appropriation or Budget:	\$6,067,910	Accounting Method:	Modified Accrual		
Employees:	Full Time: 55	Part Time:	40	Salaries Paid:	\$1,669,931
Data Category:	COUNTIES			Fiscal Year End:	11/30/00
Data Range:	Population Between 10,000 and 275,000				

Blended Component Units Included:

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$3,827,385	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$228	\$221	\$198
Revenue Collected During FY 00:	\$5,206,996	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$5,594,762	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$310	\$329	\$316
Per Capita Expenditures:	\$333	\$303	\$298
Revenues over (under) Expenditures:	-\$387,766	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	61.48%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$3,439,619	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$205	\$246	\$218
Total Reserved Funds:	\$	\$1,381,954	\$78,602

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$62,239	\$5,622,942	\$785,000
Per Capita Debt:	\$4	\$70	\$30
General Obligation Debt over EAV:	0.00%	41.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	\$	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$	\$16	\$
Revenue Collected During FY 00:	\$	\$1,562,958	\$
Expenditures During FY 00:	\$	\$1,789,167	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	0.00%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$	\$693,321	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name: County:
Population: Equalized Assessed Valuation: Unit Code:
Appropriation or Budget: Accounting Method:
Employees: Full Time: Part Time: Salaries Paid:
Data Category: Fiscal Year End:
Data Range:

Blended Component Units Included:

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	<input type="text" value="\$5,209,905"/>	<input type="text" value="\$10,430,585"/>	<input type="text" value="\$5,744,635"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$380"/>	<input type="text" value="\$221"/>	<input type="text" value="\$198"/>
Revenue Collected During FY 00:	<input type="text" value="\$5,788,780"/>	<input type="text" value="\$16,587,883"/>	<input type="text" value="\$8,967,787"/>
Expenditures During FY 00:	<input type="text" value="\$5,268,082"/>	<input type="text" value="\$15,177,245"/>	<input type="text" value="\$7,896,573"/>
Per Capita Revenue:	<input type="text" value="\$423"/>	<input type="text" value="\$329"/>	<input type="text" value="\$316"/>
Per Capita Expenditures:	<input type="text" value="\$385"/>	<input type="text" value="\$303"/>	<input type="text" value="\$298"/>
Revenues over (under) Expenditures:	<input type="text" value="\$520,698"/>	<input type="text" value="\$1,410,638"/>	<input type="text" value="\$675,474"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="109.16%"/>	<input type="text" value="81.41%"/>	<input type="text" value="74.13%"/>
Ending Fund Balance for FY 00:	<input type="text" value="\$5,750,502"/>	<input type="text" value="\$11,837,774"/>	<input type="text" value="\$6,458,765"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$420"/>	<input type="text" value="\$246"/>	<input type="text" value="\$218"/>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$1,381,954"/>	<input type="text" value="\$78,602"/>

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	<input type="text" value="\$168,275"/>	<input type="text" value="\$5,622,942"/>	<input type="text" value="\$785,000"/>
Per Capita Debt:	<input type="text" value="\$12"/>	<input type="text" value="\$70"/>	<input type="text" value="\$30"/>
General Obligation Debt over EAV:	<input type="text" value="0.00%"/>	<input type="text" value="41.33%"/>	<input type="text" value="0.00%"/>

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$572,904"/>	<input type="text" value="\$"/>
Per Capita Beginning Retained Earnings for FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$16"/>	<input type="text" value="\$"/>
Revenue Collected During FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$1,562,958"/>	<input type="text" value="\$"/>
Expenditures During FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$1,789,167"/>	<input type="text" value="\$"/>
Per Capita Revenue:	<input type="text" value="\$"/>	<input type="text" value="\$33"/>	<input type="text" value="\$"/>
Per Capita Expenditures:	<input type="text" value="\$"/>	<input type="text" value="\$35"/>	<input type="text" value="\$"/>
Operating Income (loss):	<input type="text" value="\$"/>	<input type="text" value="-\$226,210"/>	<input type="text" value="\$"/>
Ratio of Retained Earnings to Expenditures:	<input type="text" value="0.00%"/>	<input type="text" value="89.86%"/>	<input type="text" value="0.00%"/>
Ending Retained Earnings for FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$693,321"/>	<input type="text" value="\$"/>
Per Capita Ending Retained Earnings:	<input type="text" value="\$"/>	<input type="text" value="\$17"/>	<input type="text" value="\$"/>



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Champaign County	County:	CHAMPAIGN
Population:	179,669	Equalized Assessed Valuation:	\$2,001,989,746
Unit Code:	010/000/00		
Appropriation or Budget:	\$73,782,954	Accounting Method:	Modified Accrual
Employees:	Full Time: 754	Part Time:	82
Salaries Paid:	\$23,229,477		
Data Category:	COUNTIES	Fiscal Year End:	11/30/00
Data Range:	Population Between 10,000 and 275,000		

Blended Component Units Included:

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$22,058,646	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$123	\$221	\$198
Revenue Collected During FY 00:	\$45,304,953	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$40,419,440	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$252	\$329	\$316
Per Capita Expenditures:	\$225	\$303	\$298
Revenues over (under) Expenditures:	\$4,885,513	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	66.43%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$26,850,565	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$149	\$246	\$218
Total Reserved Funds:	\$868,375	\$1,381,954	\$78,602

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$38,472,278	\$5,622,942	\$785,000
Per Capita Debt:	\$214	\$70	\$30
General Obligation Debt over EAV:	1.86%	41.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	\$7,239,809	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$40	\$16	\$
Revenue Collected During FY 00:	\$8,409,163	\$1,562,958	\$
Expenditures During FY 00:	\$8,575,220	\$1,789,167	\$
Per Capita Revenue:	\$47	\$33	\$
Per Capita Expenditures:	\$48	\$35	\$
Operating Income (loss):	-\$166,057	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	80.27%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$6,882,949	\$693,321	\$
Per Capita Ending Retained Earnings:	\$38	\$17	\$



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Christian County			County:	CHRISTIAN		
Population:	34,418	Equalized Assessed Valuation:	\$370,488,733	Unit Code:	011/000/00		
Appropriation or Budget:	\$10,836,641		Accounting Method:	Modified Accrual			
Employees:	Full Time:	160	Part Time:	30	Salaries Paid:	\$4,074,498	
Data Category:	COUNTIES				Fiscal Year End:	11/30/00	
Data Range:	Population Between 10,000 and 275,000						

Blended Component Units Included:

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$8,859,230	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$257	\$221	\$198
Revenue Collected During FY 00:	\$9,105,497	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$8,877,275	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$265	\$329	\$316
Per Capita Expenditures:	\$258	\$303	\$298
Revenues over (under) Expenditures:	\$228,222	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	102.37%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$9,087,452	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$264	\$246	\$218
Total Reserved Funds:	\$	\$1,381,954	\$78,602

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$1,118,599	\$5,622,942	\$785,000
Per Capita Debt:	\$33	\$70	\$30
General Obligation Debt over EAV:	0.24%	41.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	\$	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$	\$16	\$
Revenue Collected During FY 00:	\$	\$1,562,958	\$
Expenditures During FY 00:	\$	\$1,789,167	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	0.00%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$	\$693,321	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name: County:
Population: Equalized Assessed Valuation: Unit Code:
Appropriation or Budget: Accounting Method:
Employees: Full Time: Part Time: Salaries Paid:
Data Category: Fiscal Year End:
Data Range:

Blended Component Units Included:

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	<input type="text" value="\$3,609,504"/>	<input type="text" value="\$10,430,585"/>	<input type="text" value="\$5,744,635"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$227"/>	<input type="text" value="\$221"/>	<input type="text" value="\$198"/>
Revenue Collected During FY 00:	<input type="text" value="\$6,668,020"/>	<input type="text" value="\$16,587,883"/>	<input type="text" value="\$8,967,787"/>
Expenditures During FY 00:	<input type="text" value="\$6,340,261"/>	<input type="text" value="\$15,177,245"/>	<input type="text" value="\$7,896,573"/>
Per Capita Revenue:	<input type="text" value="\$419"/>	<input type="text" value="\$329"/>	<input type="text" value="\$316"/>
Per Capita Expenditures:	<input type="text" value="\$398"/>	<input type="text" value="\$303"/>	<input type="text" value="\$298"/>
Revenues over (under) Expenditures:	<input type="text" value="\$327,759"/>	<input type="text" value="\$1,410,638"/>	<input type="text" value="\$675,474"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="62.95%"/>	<input type="text" value="81.41%"/>	<input type="text" value="74.13%"/>
Ending Fund Balance for FY 00:	<input type="text" value="\$3,991,489"/>	<input type="text" value="\$11,837,774"/>	<input type="text" value="\$6,458,765"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$251"/>	<input type="text" value="\$246"/>	<input type="text" value="\$218"/>
Total Reserved Funds:	<input type="text" value="\$123,317"/>	<input type="text" value="\$1,381,954"/>	<input type="text" value="\$78,602"/>

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$5,622,942"/>	<input type="text" value="\$785,000"/>
Per Capita Debt:	<input type="text" value="\$"/>	<input type="text" value="\$70"/>	<input type="text" value="\$30"/>
General Obligation Debt over EAV:	<input type="text" value="0.00%"/>	<input type="text" value="41.33%"/>	<input type="text" value="0.00%"/>

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$572,904"/>	<input type="text" value="\$"/>
Per Capita Beginning Retained Earnings for FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$16"/>	<input type="text" value="\$"/>
Revenue Collected During FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$1,562,958"/>	<input type="text" value="\$"/>
Expenditures During FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$1,789,167"/>	<input type="text" value="\$"/>
Per Capita Revenue:	<input type="text" value="\$"/>	<input type="text" value="\$33"/>	<input type="text" value="\$"/>
Per Capita Expenditures:	<input type="text" value="\$"/>	<input type="text" value="\$35"/>	<input type="text" value="\$"/>
Operating Income (loss):	<input type="text" value="\$"/>	<input type="text" value="-\$226,210"/>	<input type="text" value="\$"/>
Ratio of Retained Earnings to Expenditures:	<input type="text" value="0.00%"/>	<input type="text" value="89.86%"/>	<input type="text" value="0.00%"/>
Ending Retained Earnings for FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$693,321"/>	<input type="text" value="\$"/>
Per Capita Ending Retained Earnings:	<input type="text" value="\$"/>	<input type="text" value="\$17"/>	<input type="text" value="\$"/>



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name: County:
Population: Equalized Assessed Valuation: Unit Code:
Appropriation or Budget: Accounting Method:
Employees: Full Time: Part Time: Salaries Paid:
Data Category: Fiscal Year End:
Data Range:

Blended Component Units Included:

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	<input type="text" value="\$3,892,622"/>	<input type="text" value="\$10,430,585"/>	<input type="text" value="\$5,744,635"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$269"/>	<input type="text" value="\$221"/>	<input type="text" value="\$198"/>
Revenue Collected During FY 00:	<input type="text" value="\$4,573,278"/>	<input type="text" value="\$16,587,883"/>	<input type="text" value="\$8,967,787"/>
Expenditures During FY 00:	<input type="text" value="\$4,135,323"/>	<input type="text" value="\$15,177,245"/>	<input type="text" value="\$7,896,573"/>
Per Capita Revenue:	<input type="text" value="\$316"/>	<input type="text" value="\$329"/>	<input type="text" value="\$316"/>
Per Capita Expenditures:	<input type="text" value="\$286"/>	<input type="text" value="\$303"/>	<input type="text" value="\$298"/>
Revenues over (under) Expenditures:	<input type="text" value="\$437,955"/>	<input type="text" value="\$1,410,638"/>	<input type="text" value="\$675,474"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="105.03%"/>	<input type="text" value="81.41%"/>	<input type="text" value="74.13%"/>
Ending Fund Balance for FY 00:	<input type="text" value="\$4,343,396"/>	<input type="text" value="\$11,837,774"/>	<input type="text" value="\$6,458,765"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$300"/>	<input type="text" value="\$246"/>	<input type="text" value="\$218"/>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$1,381,954"/>	<input type="text" value="\$78,602"/>

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$5,622,942"/>	<input type="text" value="\$785,000"/>
Per Capita Debt:	<input type="text" value="\$"/>	<input type="text" value="\$70"/>	<input type="text" value="\$30"/>
General Obligation Debt over EAV:	<input type="text" value="0.00%"/>	<input type="text" value="41.33%"/>	<input type="text" value="0.00%"/>

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$572,904"/>	<input type="text" value="\$"/>
Per Capita Beginning Retained Earnings for FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$16"/>	<input type="text" value="\$"/>
Revenue Collected During FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$1,562,958"/>	<input type="text" value="\$"/>
Expenditures During FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$1,789,167"/>	<input type="text" value="\$"/>
Per Capita Revenue:	<input type="text" value="\$"/>	<input type="text" value="\$33"/>	<input type="text" value="\$"/>
Per Capita Expenditures:	<input type="text" value="\$"/>	<input type="text" value="\$35"/>	<input type="text" value="\$"/>
Operating Income (loss):	<input type="text" value="\$"/>	<input type="text" value="-\$226,210"/>	<input type="text" value="\$"/>
Ratio of Retained Earnings to Expenditures:	<input type="text" value="0.00%"/>	<input type="text" value="89.86%"/>	<input type="text" value="0.00%"/>
Ending Retained Earnings for FY 00:	<input type="text" value="\$"/>	<input type="text" value="\$693,321"/>	<input type="text" value="\$"/>
Per Capita Ending Retained Earnings:	<input type="text" value="\$"/>	<input type="text" value="\$17"/>	<input type="text" value="\$"/>



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name: Clinton County **County:** CLINTON

Population: 33,944 **Equalized Assessed Valuation:** \$295,408,020 **Unit Code:** 014/000/00

Appropriation or Budget: \$11,656,349 **Accounting Method:** Cash With Assets

Employees: Full Time: 95 Part Time: 80 **Salaries Paid:** \$3,324,467

Data Category: COUNTIES **Fiscal Year End:** 11/30/00

Data Range: Population Between 10,000 and 275,000

Blended Component Units Included: 1

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$6,702,593	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$197	\$221	\$198
Revenue Collected During FY 00:	\$10,498,136	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$8,870,163	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$309	\$329	\$316
Per Capita Expenditures:	\$261	\$303	\$298
Revenues over (under) Expenditures:	\$1,627,973	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	86.78%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$7,697,714	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$227	\$246	\$218
Total Reserved Funds:	\$	\$1,381,954	\$78,602

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$5,985,000	\$5,622,942	\$785,000
Per Capita Debt:	\$176	\$70	\$30
General Obligation Debt over EAV:	0.70%	41.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	\$	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$	\$16	\$
Revenue Collected During FY 00:	\$	\$1,562,958	\$
Expenditures During FY 00:	\$	\$1,789,167	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	0.00%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$	\$693,321	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Coles County				County:	COLES			
Population:	53,196		Equalized Assessed Valuation:	\$511,835,757		Unit Code:	015/000/00		
Appropriation or Budget:	\$14,044,114			Accounting Method:	Modified Accrual				
Employees:	Full Time:	211		Part Time:	29		Salaries Paid:	\$6,104,623	
Data Category:	COUNTIES						Fiscal Year End:	11/30/00	
Data Range:	Population Between 10,000 and 275,000								

Blended Component Units Included:

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$9,059,884	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$170	\$221	\$198
Revenue Collected During FY 00:	\$13,219,074	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$13,414,929	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$248	\$329	\$316
Per Capita Expenditures:	\$252	\$303	\$298
Revenues over (under) Expenditures:	-\$195,855	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	66.14%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$8,872,770	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$167	\$246	\$218
Total Reserved Funds:	\$872,315	\$1,381,954	\$78,602

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$4,384,742	\$5,622,942	\$785,000
Per Capita Debt:	\$82	\$70	\$30
General Obligation Debt over EAV:	0.39%	41.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	\$	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$	\$16	\$
Revenue Collected During FY 00:	\$	\$1,562,958	\$
Expenditures During FY 00:	\$	\$1,789,167	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	0.00%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$	\$693,321	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Crawford County	County:	CRAWFORD
Population:	20,452	Equalized Assessed Valuation:	\$219,687,348
Unit Code:	017/000/00		
Appropriation or Budget:	\$6,959,505	Accounting Method:	Modified Accrual
Employees:	Full Time: 76	Part Time:	35
Salaries Paid:	\$2,356,121		
Data Category:	COUNTIES	Fiscal Year End:	11/30/00
Data Range:	Population Between 10,000 and 275,000		
Blended Component Units Included:	1		

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 00:	\$3,948,131	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$193	\$221	\$198
Revenue Collected During FY 00:	\$6,900,798	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$6,796,693	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$337	\$329	\$316
Per Capita Expenditures:	\$332	\$303	\$298
Revenues over (under) Expenditures:	\$104,105	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	59.62%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$4,052,236	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$198	\$246	\$218
Total Reserved Funds:	\$60,620	\$1,381,954	\$78,602

Debt

	Amounts	Averages	Medians
Outstanding Debt for FY 00:	\$	\$5,622,942	\$785,000
Per Capita Debt:	\$	\$70	\$30
General Obligation Debt over EAV:	0.00%	41.33%	0.00%

Enterprise Funds

	Amounts	Averages	Medians
Beginning Retained Earnings for FY 00:	\$152,081	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$7	\$16	\$
Revenue Collected During FY 00:	\$2,717	\$1,562,958	\$
Expenditures During FY 00:	\$	\$1,789,167	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$2,717	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	0.00%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$154,798	\$693,321	\$
Per Capita Ending Retained Earnings:	\$8	\$17	\$



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Cumberland County			County:	CUMBERLAND	
Population:	11,253	Equalized Assessed Valuation:	\$86,714,067	Unit Code:	018/000/00	
Appropriation or Budget:	\$6,245,251		Accounting Method:	Cash With Assets		
Employees:	Full Time:	54	Part Time:	40	Salaries Paid:	\$1,225,902
Data Category:	COUNTIES				Fiscal Year End:	11/30/00
Data Range:	Population Between 10,000 and 275,000					

Blended Component Units Included:

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$1,623,523	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$144	\$221	\$198
Revenue Collected During FY 00:	\$3,517,201	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$3,039,077	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$313	\$329	\$316
Per Capita Expenditures:	\$270	\$303	\$298
Revenues over (under) Expenditures:	\$478,124	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	43.32%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$1,316,383	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$117	\$246	\$218
Total Reserved Funds:	\$120,684	\$1,381,954	\$78,602

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$3,627,110	\$5,622,942	\$785,000
Per Capita Debt:	\$322	\$70	\$30
General Obligation Debt over EAV:	3.87%	41.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	\$	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$	\$16	\$
Revenue Collected During FY 00:	\$	\$1,562,958	\$
Expenditures During FY 00:	\$	\$1,789,167	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	0.00%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$	\$693,321	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$